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## SENATE BILL No. 208

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### DIGEST OF INTRODUCED BILL

**Citations Affected:** IC 6-1.1-3-7.5.

**Synopsis:** Filing date for amended property tax return. Provides that a taxpayer may file an amended property tax return not later than three years after the later of: (1) the filing date for the original personal property tax return; or (2) the extension date for the original personal property tax return, if the taxpayer is granted an extension.

**Effective:** Upon passage.

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January 7, 2009, read first time and referred to Committee on Tax and Fiscal Policy.

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Introduced

First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

## SENATE BILL No. 208

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

*Be it enacted by the General Assembly of the State of Indiana:*

1 SECTION 1. IC 6-1.1-3-7.5 IS AMENDED TO READ AS  
2 FOLLOWS [EFFECTIVE UPON PASSAGE]: Sec. 7.5. (a) A taxpayer  
3 may file an amended personal property tax return, in conformity with  
4 the rules adopted by the department of local government finance, not  
5 more than ~~six (6) months~~ **three (3) years** after the later of the  
6 following:

7 (1) The filing date for the original personal property tax return, if  
8 the taxpayer is not granted an extension in which to file under  
9 section 7 of this chapter.

10 (2) The extension date for the original personal property tax  
11 return, if the taxpayer is granted an extension under section 7 of  
12 this chapter.

13 (b) A tax adjustment related to an amended personal property tax  
14 return shall be made in conformity with rules adopted under IC 4-22-2  
15 by the department of local government finance.

16 (c) If a taxpayer wishes to correct an error made by the taxpayer on  
17 the taxpayer's original personal property tax return, the taxpayer must

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1 file an amended personal property tax return under this section within  
 2 the time required by subsection (a). A taxpayer may claim on an  
 3 amended personal property tax return any adjustment or exemption that  
 4 would have been allowable under any statute or rule adopted by the  
 5 department of local government finance if the adjustment or exemption  
 6 had been claimed on the original personal property tax return.

7 (d) Notwithstanding any other provision, if:

8 (1) a taxpayer files an amended personal property tax return under  
 9 this section in order to correct an error made by the taxpayer on  
 10 the taxpayer's original personal property tax return; and

11 (2) the taxpayer is entitled to a refund of personal property taxes  
 12 paid by the taxpayer under the original personal property tax  
 13 return;

14 the taxpayer is not entitled to interest on the refund.

15 (e) If a taxpayer files an amended personal property tax return for  
 16 a year before July 16 of that year, the taxpayer shall pay taxes payable  
 17 in the immediately succeeding year based on the assessed value  
 18 reported on the amended return.

19 (f) If a taxpayer files an amended personal property tax return for a  
 20 year after July 15 of that year, the taxpayer shall pay taxes payable in  
 21 the immediately succeeding year based on the assessed value reported  
 22 on the taxpayer's original personal property tax return. A taxpayer that  
 23 paid taxes under this subsection is entitled to a credit in the amount of  
 24 taxes paid by the taxpayer on the remainder of:

25 (1) the assessed value reported on the taxpayer's original personal  
 26 property tax return; minus

27 (2) the finally determined assessed value that results from the  
 28 filing of the taxpayer's amended personal property tax return.

29 Except as provided in subsection (k), the county auditor shall apply the  
 30 credit against the taxpayer's property taxes on personal property  
 31 payable in the year that immediately succeeds the year in which the  
 32 taxes were paid.

33 (g) If the amount of the credit to which the taxpayer is entitled under  
 34 subsection (f) exceeds the amount of the taxpayer's property taxes on  
 35 personal property payable in the year that immediately succeeds the  
 36 year in which the taxes were paid, the county auditor shall apply the  
 37 amount of the excess credit against the taxpayer's property taxes on  
 38 personal property in the next succeeding year.

39 (h) Not later than December 31 of the year in which a credit is  
 40 applied under subsection (g), the county auditor shall refund to the  
 41 taxpayer the amount of any excess credit that remains after application  
 42 of the credit under subsection (g).

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(i) The taxpayer is not required to file an application for:

(1) a credit under subsection (f) or (g); or

(2) a refund under subsection (h).

(j) Before August 1 of each year, the county auditor shall provide to each taxing unit in the county an estimate of the total amount of the credits under subsection (f) or (g) that will be applied against taxes imposed by the taxing unit that are payable in the immediately succeeding year.

(k) A county auditor may refund a credit amount to a taxpayer before the time the credit would otherwise be applied against property tax payments under this section.

**SECTION 2. [EFFECTIVE UPON PASSAGE] (a) IC 6-1.1-3-7.5, as effective before the effective date of this SECTION, and not IC 6-1.1-3-7.5, as amended by this act, applies to the filing period for an amended personal property tax return for an original personal property tax return due before the effective date of this SECTION.**

**(b) A rule of the department of local government finance is void to the extent that it conflicts with IC 6-1.1-3-7.5, as amended by this act.**

**(c) This SECTION expires December 31, 2009.**

**SECTION 3. An emergency is declared for this act.**

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